

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FIRST DAY OF MARCH
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and

THE HON'BLE SRI JUSTICE G.CHANDRAIAH

-

WRIT PETITION No.3909 of 2006

-

Between:

Tati Shivaji.

..... PETITIONER

AND

1.The Deputy Commissioner,
Commercial Taxes Department,
Guntur, Guntur District, and another.

.....RESPONDENTS

-

ORDER: *(Per Hon'ble Sri Justice Bilal Nazki,)*

Notice bearing G.I.No.23892/2002-2003, dated 26-11-2005,
by which, the petitioner was asked to pay the arrears of sales tax

for the year 2002-03, has been challenged in this writ petition. This notice is based on a final assessment order dated 28-09-2004.

The contention of the petitioner is that since the final assessment order dated 28-09-2004 was not served on him, therefore, the notice should be set aside.

The impugned notice is a consequential order to the order of assessment dated 28-09-2004. Unless the final assessment order dated 28-09-2004 is set aside, the consequential notice cannot be set aside. The final assessment order dated 28-09-2004 has not been challenged in this Writ Petition. It is an appealable order. Therefore, the Writ Petition is misconceived and is, accordingly, dismissed. No costs.

(Bilal Nazki, J)

1st March, 2006

(G.Chandraiah, J)

LUR